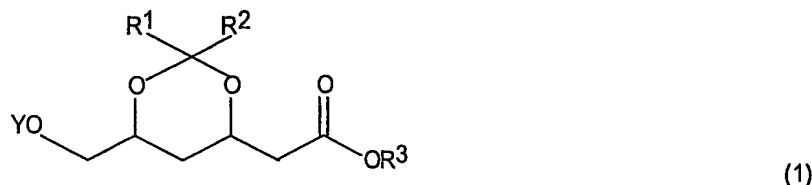
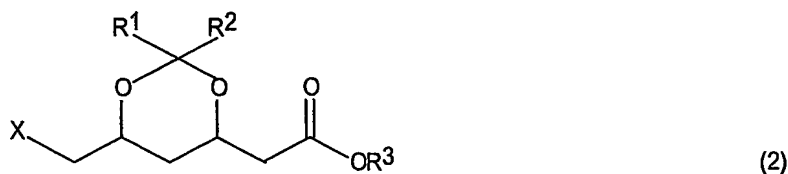


CLAIMS

1. Process for the preparation of a 2-(6-substituted)-1,3-dioxane-4-yl) acetic acid derivative according to formula 1,



wherein  $R^1$ ,  $R^2$  and  $R^3$  are each independently a C1-4 alkylgroup or wherein  $R^1$  and  $R^2$  together with the C-atom to which they are bound form a 5- or 6-membered cycloalkyl and wherein Y stands for  $R^A$ -CO- or for  $R^B$ -SO<sub>2</sub>- with  $R^A$ ,  $R^B$  are chosen from the group of alkyl or aryl with 1-12 C-atoms, from its corresponding 2-(6-substituted)-1,3-dioxane-4-yl) acetic acid derivative according to formula 2,



wherein  $R^1$ ,  $R^2$  and  $R^3$  are as defined above and wherein X stands for a halogen, in the presence of a phase transfer catalyst and an oxyating agent, characterized in that a quarternary phosphonium ion according to formula 3,



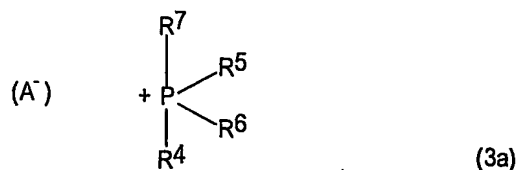
wherein  $R^4$ ,  $R^5$ ,  $R^6$ ,  $R^7$  each independently stand for an alkyl, cycloalkyl, aralkyl or aryl with 1 to 12 C-atoms, is used as a phase transfer catalyst and an ion according to formula 4,



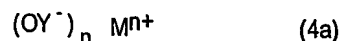
wherein Y is as defined above, is used as an oxyating agent.

2. Process according to claim 1, characterized in that  $R^A$ ,  $R^B$  are chosen from the group of C<sub>1</sub>-C<sub>4</sub> alkyl or aryl with 6-10 C-atoms.
3. Process according to any of claims 1-2, characterized in that as a phase

transfer catalyst a quarternary phosphonium salt according to formula 3a,



wherein  $R^4$ ,  $R^5$ ,  $R^6$  and  $R^7$  are as defined above and wherein A stands for a halogen, is used and in that an acid salt according to formula 4a,



wherein Y is as defined above, wherein M stands for alkali metal or an alkaline metal, is used as an oxyating agent.

4. Process according to claim 3, characterized in that the quarternary phosphonium salt according to formula 3a is used in a molar equivalent amount of 0.05 to 0.7 relative to the amount of compound according to formula 2.
5. Process according to claim 4, characterized in that the quarternary phosphonium salt according to formula 3a is used in a molar equivalent amount of 0.1 to 0.5 relative to the amount of compound according to formula 2.
6. Process according to any of claims 1-5, characterized in that the process is carried out at a temperature between 100 and 160°C.
7. Process according to any of claims 1-6, characterized in that the process is carried out at a temperature between 110 and 150°C.
8. Process according to any of claims 1-7, characterized in that the compound according to formula 1 is tert-butyl 2-[(4R,6S)-2,2 dimethyl-6-[(methyl-carbonyloxy)methyl]-1,3-dioxan-4-yl] acetate and in that the compound according to formula 2 is tert-butyl 2-[(4R,6S)-6-(chloromethyl)-2,2-dimethyl-1,3-dioxan-4-yl]acetate.